

THE INCOME-TAXERS WIN

HILL'S MOTION TO STRIKE OUT THE
SECTION DEFEATED."CUCKOO" WEEKLY VOTE AGAINST THEIR
CONVICTIONS—THE ENTIRE BILL LIKELY
TO BE REPORTED TO-DAY—POPULISTOPPOSITION TO THE SUGAR
SCHEDULE PUTS THE
MANAGERS IN

A PANIC.

(BY TELEGRAPH TO THE TRIBUNE.)

Washington, June 28.—The protracted fight in the Senate over the income-tax section of the tariff bill ended this afternoon, when Mr. Hill's motion to strike out the entire section was defeated by the decisive majority of seventeen. The New-York Senator's struggle against the incorporation of the Populist scheme of taxing incomes above \$4,000 in a supposed measure of revenue reform on the lines of the Chicago platform was, of course, a forlorn hope from the start, for the income tax has been both in the House and the Senate the strongest vote-getting feature alike of the Wilson, the Voorhees and the Jones-Gorman tariff bills. In spite of the patent unpopularity in the East and North of this vicious exorcism of the income tax, the Southern friends and promoters of the income tax scheme were able to drag on all but four Northern Democratic Senators into supporting this odiously sectional and Populist innovation upon recognized methods of Federal taxation in time of peace. The four who stood out to the end were Messrs. Hill and Murphy, of New-York, and Smith and McPherson, of New-Jersey. The first three voted outright to throw overboard the income tax section, and Mr. McPherson was paired in favor of the motion.

THE "CUCKOO" HABIT FIXED.

Mr. Gray, who had taken the trouble to announce publicly his conscientious opposition to the income tax, could not overcome his "cuckoo" habits far enough to vote openly to reject the section. He characteristically kept to the Senate chamber until the fight was over, and "dodged" the vote completely by allowing the Republican Senator with whom he is regularly paired to take sides with Mr. Hill. Messrs. Gorman and Gibson, of Maryland; Vinitas and Mitchell, of Wisconsin; Patterson, of Illinois; Trice, of Ohio, and the other Northern Democrats who look upon the income tax as a short-sighted and mistaken effort on the part of the Southern leaders to wreak revenge on the wealthier States in the North, followed "cuckoo" like in the train of Mr. Vest and Mr. Jones and cast their votes submissively for the grossly sectional income tax "concession" which the South and Southwest have all along demanded as the price of their support of any tariff bill.

Partly with a view to fasten this odious section firmly in the measure, and partly in deference to the public sentiment of their scarcely settled States, many of the far Western Republicans gave both positive and negative aid to the Finance Committee in its effort to save the income tax section from Mr. Hill's attack. Messrs. Teller, of Colorado; Power, of Montana; Shoup, of Idaho; Mitchell, of Oregon; Hanks, of North Dakota, and Pettigrew, of South Dakota, helped to swell the majority in favor of the retention of the tax, while Messrs. Stewart, of Idaho, and Duffell, of Montana, were paired against Mr. Hill. Mr. Stewart did not vote either way. The other three Populists eagerly supported the Democratic measure in its defense of a principle of taxation unwarped by sectional and sectional interests, but the Democratic platform and the Populist party at Omaha in 1892.

ONLY TWO SECTIONS REMAIN.

The imposition of an income tax having been victoriously affirmed as an essential feature of the Democratic party's programme of tariff reform, few stumbling-blocks were found to remain in the way of disposing of the remaining paragraphs of the bill. After a few hours' discussion the internal revenue provisions increasing the duty on distilled spirits from 90 cents to \$1.10 a gallon and lengthening the bonded period to eight years were adopted with slight amendments, as were also the brief paragraphs affecting the manufacture of tobacco. The last section to be passed was that relating to the McKinley Act, which reached just before adjournment. As some serious debate is expected on this highly important commercial policy, the committee's dispatch to the Senate before adjournment went over without action until to-morrow. There is an excellent prospect, however, that the bill will be finished in Committee of the Whole to-morrow and reported to the Senate before adjournment. Mr. Hoar's objection to the consideration of the House resolution to extend the appropriations of the current year unless the tariff bill is formally passed for this purpose has caused some uneasiness among the Democratic managers, who shrink from taking the responsibility of "stopping the wheels of Government" after July 1, simply to avoid the side-tracking of the tariff bill. It is expected, however, that the bill will be passed before the adjournment, and that the McKinley Act will be passed before the adjournment.

WORRIED BY THE POPULIST BOLT.

The open break of the Populist Senators with the Democratic majority reported in these dispatches yesterday had the effect to-day of increasing the anxiety of the Democratic leaders over the fate of the "surrender" measure to an almost panicky pitch. The fact that Senator Irby maintains relations with the Populists and took part in the "conspiracy" to amend the McKinley Act has been made public in Mr. Gorman's assertion that the "compromise" bill will be passed by the aid of forty-three Democratic votes.

New interest has been given to the situation by the persistence with which rumors are repeated to the effect that Senator Martin, of Kansas, is also "somewhat queer" on the bill. The suggestion is being industriously spread that both he and Senator Irby are determined to vote against the sugar schedule as it is now framed and possibly against the tariff bill itself if the present sugar schedule should be retained. There is no possibility of such a thing, however, for the Populists are not in a position to make such a stand, and the Senators themselves are maintaining strict silence as to their intentions. Mr. Irby's course is a little irregular and perplexing. He has frequently supported the McKinley Act, but on several occasions he has voted with Mr. Hill. On the sugar schedule, however, he is clearly on record as opposed to a ratification of the terms of the Jones-Gorman "surrender" to Mr. Havermeier and the sugar trust.

MURPHY'S ATTITUDE UNCERTAIN.

Mr. Murphy's attitude toward the bill in its final stages is also enveloped in uncertainty. Up to to-day the junior New-York Senator has steadily supported the Finance Committee in carrying out all its "bargains," not the least conspicuous of which has been the side-tracking of the McKinley Act's duty on cigars and cigars. This afternoon Mr. Murphy joined Mr. Hill in opposing the income tax section, thus violating openly the agreement reached in the Democratic caucus. Whether he will now oppose the tariff bill as a whole because the income tax section has been securely imbedded in it is a problem which can scarcely be solved before the last roll call is reached. For the present it remains to be seen whether the Democratic management, as well as the alert and curious public here, which is following the hazardous fortune of the pending bill.

THE PROCEEDINGS IN DETAIL.

Washington, June 28.—Senators again were slow in appearing this morning, and the roll call had only twenty-seven responses. The services of the Sergeant-at-Arms and his deputies were put in requisition, and at 10:30 the requisite number (forty-three)

The House joint resolution to continue all the regular appropriations bills for one month after June 30 was laid before the Senate and read a second time. Mr. Cockrell (Dem., Mo.), chairman of the Committee on Appropriations, moved that it be referred to that committee.

Mr. Hoar (Rep., Mass.) gave notice that when reported back he would move that it be substituted for it the Sunday Civil Appropriation Bill for the current year. There was no reason, he said, why the majority should discontinue all the ordinary methods of making appropriations for the support of the Government in order that it might pass a tariff bill which the minority supposed to be contrary to the opinion and desire of the country, and contrary to its true interest. He was confirmed in

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that opinion by the statements of so many eminent Senators on the Democratic side of the chamber. (Theodore Roosevelt, Mr. Hoar, Mr. Gray, Hill and Gray) had declared that certain provisions of the bill wiped out the sovereignty and autonomy of the States, and that the income tax was not only so-called sectional and sectional, but that it was a blow at property itself. There were six appropriation bills waiting the action of the Senate, and the proper way would be to take them up one by one, and devote an evening or a day to each of them. Mr. Hoar was still speaking when Mr. Teller, of Colorado, interrupted him and laid the tariff bill before the Senate. The motion to refer the joint resolution for the continuance of the appropriations went over, therefore, without action.

The pending question when the Senate adjourned yesterday was Section 66 of the tariff bill, which requires business corporations to keep full, regular and accurate books of account, which shall be open to the inspection of the Internal Revenue officers. An amendment had been offered to it by Mr. Hill (Dem., N. Y.) so as to make it read "reasonable hours between March 1 and August 1 in each year." Mr. Chandler (Rep., N. H.) moved to add to Mr. Hill's amendment the words "on due order of some Judge of a United States Court."

Mr. Teller (Rep., Colo.) said that the section was sectional and odious, and ought to be rejected, or withdrawn entirely. He was in favor of an income tax, but such a tax ought not to be made odious to every lover of liberty in this country and all over the world. There were certain principles of government which could not be sneered at, laughed down or treated as trifles. There was no earthly reason why the purpose sought by the section in question could not be accomplished in a constitutional and regular manner, and if the Finance Committee was so desirous to have things just as it wanted them it would have to take the consequences. He admitted the right of the Government to require for purposes of taxation corporations to keep books and to have access to them in a proper way. But how? Were the books to be kept open every day for the convenience of revenue officers, or worse than that, for the purpose of obtaining information on which speculators might operate? The Government had no need of an inspection of books, except once a year, when the return of the corporation was made. He repeated that he wanted to vote for the income tax, but he would not vote for it in an odious way, and he would not do so.

TO MAKE IT AS BAD AS POSSIBLE.

Mr. Manderson (Rep., Neb.) said that no one could read the section in question without wondering how it came into the bill. Unlike the Senator from Colorado, he was not in favor of an income tax either on individuals or on corporations, and he would endeavor to make the income provisions of the bill as objectionable as possible, in the hope that the Senate would ultimately strike out all the provisions relating to that tax. He believed that the income tax to be levied on individuals by the method of collecting revenue, except in case of dire necessity, such as a war, was necessary. He believed that in time of peace an income tax was a most dangerous step in the direction of socialism on the one hand, and on the other hand in the direction of creating a money aristocracy which, paying the expenses of the Government, would ultimately seek its entire control.

Mr. Allison (Rep., Iowa) appealed to Mr. Vest to adopt Mr. Teller's suggestion and withdraw the section entirely.

Mr. Chandler (Rep., N. H.) also appealed to Mr. Vest to "abate somewhat of his obstinacy and allow the section to go out."

Mr. Vest (Dem., Mo.), who is in charge of this part of the bill, said that he could not assent to the request that the whole section be stricken out. But he had no pride of opinion about it. It was not his author. It had come in the bill from the House of Representatives. It had been approved by the Treasury Department, and it was thought necessary and proper by the Commissioner of Internal Revenue. At the same time, he recognized the force of Mr. Teller's remarks in regard to the seeming harshness of its provisions, but he paid no attention to the rhapsodies indulged in by some Senators as to the palladium of the Constitution.

"In other words," Mr. Hill suggested, "you admit the legal points, but deny the appropriateness of the rhetoric."

"I do not allow the Senator from New-York," Mr. Vest declared, "to make any part of my speech for me. I simply desire to say that the provision in this section is not so harsh as many other provisions, which have not elicited any protests. When we submit to having a woman examined by custom house officers and made to take off her clothing, we should not be so extremely critical in an enactment as to examining the books of a business corporation. However, the Senator from Mississippi (Mr. George) has prepared an amendment which I have modified somewhat, and which I submit to the Senate as a substitute in the hope that it may terminate this debate."

Mr. Vest offered the amendment. It strikes out the clause requiring the books to be open for inspection and substitutes for it a clause that when a collector or deputy collector shall believe that a true and accurate return of the income of a corporation has not been made, he shall make an affidavit of said belief and shall file it with the Commissioner of Internal Revenue, who shall issue a request, in writing, to the corporation to allow an examination to be made. In case of refusal by the corporation, the collector shall make an estimate from the information in his possession and shall add 50 per cent thereto, and that shall be the lawful assessment.

The discussion on the section and the amendment was kept up for another hour, and then, on motion of Mr. Harris (Dem., Tenn.), Mr. Chandler's amendment was laid on the table, yeas 22, nays 17.

MESSRS. HOAR AND HARRIS AT IT AGAIN.

Mr. Hoar (Rep., Mass.) was arguing in favor of Mr. Hill's amendment, and noticing Mr. Harris on his feet, remarked humorously that the Senator from Tennessee seemed prepared to move to lay the Constitution of the United States on the table.

"I would like," said Mr. Harris severely, "to lay the Senator from Massachusetts on the table if I could." (General laughter.)

Mr. Hoar was kept up with his argument, and added: "Mr. Hoar is as lively and wide-awake friend, the Senator from Tennessee, desires to make a motion to lay on the table, I will yield to him."

"I avail myself," said Mr. Harris, "of the kindly suggestion of the Senator from Massachusetts, and move to lay on the table the amendment offered by the Senator from New-York."

Mr. Hill's amendment was laid on the table without a vote.

The question then came on the amendment offered by Mr. Vest, and it was agreed to without a division.

Mr. Hill moved to strike out Section 66, and that motion was rejected without a division.

Mr. Hill then moved to go back to Section 66, which requires individuals to make returns of their incomes, and to strike out the words "by the examination of each person." Mr. Vest suggested to make the clause read "by inquiry of such person," but that did not entirely meet Mr. Hill's objection, and he insisted on his amendment. The amendment was rejected—yeas 23, nays 23.

Sections 67, 68, 70 and 71 were struck out of the bill, on motion of Mr. Vest. Section 69 was amended.

HILL'S FIFTEEN OBJECTIONS.

This filled all the sections relating to the income tax, and Mr. Hill submitted a motion to strike them all out of the bill. He submitted his objections to the income tax as follows:

First—The income tax has no legitimate place in a tariff reform bill. It is unjust to those who desire to support a revision of the tariff, but who cannot consistently do so without opposing the income tax. If admissible at all, it should have been embraced in a separate measure.

Second—The income tax is a sectional and odious tax, and it is an attack upon the property of the States which will be least affected by its provisions. It is an attack upon the thrift, the energy and the enterprise of the North, and it is an effort to reach the accumulated wealth of the country by constitutional and just means.

Third—The tax of an odious war tax in a time of profound peace.

Fourth—The exemption of all incomes not exceeding \$4,000 is an exemption unprecedented in the history of income tax legislation here or anywhere in the world, and stamps the measure as a measure of favoritism and privilege. While ostensibly aimed at the rich, it permits one having an investment of \$500,000, and another having an investment of \$100,000, to escape the tax.

Fifth—Whether it injures the very rich or not, it clearly does not help the poor. It is not based upon the principle of taxation which should be applied to all incomes, but it is based upon the principle of exemption.

Sixth—It is unjust and indefensible in its discrimination between the income from the sale of Government bonds, but denies the same exemption to State bonds. It exempts the income from the sale of Government bonds, but denies the same exemption to State bonds. It exempts the income from the sale of Government bonds, but denies the same exemption to State bonds.

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Expenses of management were only 0.90 per

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earningly hope that the Senate will come to a

vote.

HAN HARRIS SEEN A GHOST?

Mr. Hoar—The Senator from Tennessee, who is

engaged in this business of murdering the

country by this tariff bill, during the

last three months seems to have got into a very

excited and nervous condition of mind. Nobody

can make a motion or argument without exciting

him. He is now in a condition of mind which

is very much in the condition of Macbeth when he

fancied that he saw Banquo's ghost at the feast.

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